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- and -

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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-28  
EMPLOYEE MATTERS (RETIREES/OPEB)  
83.0 HOURS

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Employee Matters (Retiree/OPEB)

Bill Date: 04/30/06  
Bill Number: 1108601

NAME	DATE	HOURS	DESCRIPTION
LEFF NM	03/14/06	6.80	REVIEW AND EVALUATE OPEB MOTION (6.8) .
		6.80	
Total Partner		6.80	
KAHN MT	03/01/06	5.80	RESEARCH RE: RETIREE BENEFITS (5.8) .
KAHN MT	03/02/06	6.30	RESEARCH RE: RETIREE BENEFITS (6.3) .
KAHN MT	03/03/06	3.00	RESEARCH RE: RETIREE BENEFITS AND DRAFT SUMMARY RE: SAME (3.0) .

15.10

WILSON LD	03/06/06	1.70	RESEARCH OPEB ISSUE PER E-MAIL FROM DR (1.3); CONFER WITH SILVERMAN ON SAME (0.2); CIRCULATE MATERIALS ON SAME (0.2) .
		1.70	

Total Associate 16.80

TOTAL TIME 23.60

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Employee Matters (Retiree/OPEB)

Bill Date: 05/31/06  
Bill Number: 1108515

NAME	DATE	HOURS	DESCRIPTION
DIAZ LB	04/11/06	3.70	BEGIN RESEARCH AND WRITING OF MEMO ANALYZING OPEB LIABILITIES RE: UNIONS AND POSSIBLE CONTRACT MODIFICATION (3.7).
DIAZ LB	04/12/06	9.50	CONTINUE TO RESEARCH OPEB LIABILITIES (7.4); CONTINUE TO DRAFT MEMO ANALYZING OPEB LIABILITIES (2.1).
DIAZ LB	04/13/06	9.20	RESEARCH CASE LAW RE: OPEB LIABILITIES (7.1); DRAFT MEMO ANALYZING OPEB LIABILITIES (2.1).
DIAZ LB	04/14/06	4.30	CONTINUE TO DRAFT OPEB LIABILITIES MEMO (4.3).
DIAZ LB	04/17/06	1.20	DRAFT OPEB LIABILITIES MEMO RE: UNIONS (1.2).
DIAZ LB	04/18/06	3.10	CONTINUE TO ANALYZE EXISTING AGREEMENTS AND DRAFT OPEB LIABILITIES MEMO (3.1).
DIAZ LB	04/19/06	2.20	CONTINUE TO DRAFT OPEB LIABILITIES MEMO (2.2).
DIAZ LB	04/20/06	4.20	RESEARCH AND DRAFTED OPEB LIABILITIES MEMO (4.2).
DIAZ LB	04/21/06	7.10	CONTINUE TO DRAFT MEMO ANALYZING AND ADDRESSING OPEB LIABILITIES PERTAINING TO EXISTING AGREEMENTS BETWEEN DELPHI AND OTHER PARTIES (7.1).
DIAZ LB	04/24/06	2.10	CONDUCT ADDITIONAL RESEARCH RE: OPEB LIABILITIES (2.1).
DIAZ LB	04/25/06	0.90	REVISE OPEB LIABILITIES MEMO (0.9).
		<b>47.50</b>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

FERN BM	04/11/06	1.90	ANALYSIS OF ISSUES RE: OPEB LIABILITIES (0.6); RESEARCH RE: PRIORITY OF OPEB LIABILITIES (0.6); ADDITIONAL ANALYSIS RE: SAME (0.7).
FERN BM	04/12/06	3.20	ANALYSIS OF ISSUES RE: OPEB LIABILITIES (0.7); EMAILS TO/FROM F. KUPLICKI RE: BENEFIT GUARANTEES (0.2); ADDITIONAL ANALYSIS OF OPEB LIABILITIES (2.3).
FERN BM	04/13/06	0.40	ATTENTION TO ISSUES RE: INDEMNIFICATION OF OPEB CLAIMS (0.4).
FERN BM	04/14/06	6.00	REVIEW AND REVISE MEMO RE: OPEB OBLIGATIONS (3.7); FORMULATE STRATEGY RE: SCOPE OF ANALYSIS IN OPEB MEMO (1.8); ANALYSIS OF ISSUES RE: OPEB LIABILITIES (0.5).
FERN BM	04/21/06	1.00	REVIEW AND REVISE MEMO RE: OPEB CLAIMS (1.0).
FERN BM	04/25/06	1.10	REVIEW AND REVISE FINAL CHANGES TO OPEB MEMO (0.6); DRAFT LANGUAGE FOR REPLY RE: OPEB (0.5).
		13.60	
<b>Total Associate</b>		61.10	
<b>TOTAL TIME</b>		<u>61.10</u>	